

ABSTRAK

RISMAWATI. 2024. *Independensi Keuangan Desa di Desa Tongko Kecamatan Baroko Kabupaten Enrekang*. Skripsi. Jurusan Manajemen Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh : Bapak Muh. Nur dan Bapak Firman Syah

Metode Penelitian merupakan jenis penelitian bersifat kuantitatif deskriptif dengan tujuan untuk mengetahui Independensi Keuangan desa Tongko Kecamatan Baroko Kabupaten Enrekang dan Manajemen Keuangan Desa Tongko Kecamatan Baroko Kabupaten Enrekang. Pengumpulan data dilakukan dengan observasi, pembagian kuesioner kepada Masyarakat, serta Laporan Keuangan desa. Dalam penelitian ini sumber data yang digunakan dalam pengumpulan data mencakup data primer dan data sekunder.

Hasil penelitian ini menunjukkan bahwa Berdasarkan hasil penelitian yang dilakukan tentang independensi keuangan desa Yaitu, Rasio Kemandirian Keuangan desa dapat dikatakan bahwa desa tongko belum mandiri karena pendapatan asli desa masih sangat minim serta bergantung dengan pendapatan transfer. Rasio Efisiensi Pemerintah Desa Tongko secara laporan keuangan tergolong Kurang Efisien dimana Realisasi Pendapatan daerah lebih dominan dari realisasi belanja daerah (daerah yang tidak mampu melaksanakan otonomi daerah. Rasio Pertumbuhan pendapatan asli daerah Pemerintah Desa Tongko mengalami peningkatan disetiap tahunnya. Berdasarkan Manajemen Keuangan, maka dapat dilihat bahwa pengelolaan Dana Desa di desa Tongko sudah sesuai dengan Permendagri No. 113 Tahun 2014 yaitu menggunakan asas transparansi, partisipatif dan akuntabilitas.

Kata Kunci: *Independensi Keuangan, Manajemen Keuangan*

ABSTRACT

RISMAWATI. 2024. Village Financial Independence in Tongko Village, Baroko District, Enrekang Regency. Thesis. Department of Management, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Mr. Muh. Nur and Mr. Firman Syah

The research method is a descriptive quantitative type of research with the aim of knowing the Financial Independence of Tongko Village, Baroko District, Enrekang Regency and Financial Management of Tongko Village, Baroko District, Enrekang Regency. Data collection was carried out by observation, distribution of questionnaires to the community, and village financial reports. In this research, the data sources used in data collection include primary data and secondary data.

The results of this research show that based on the results of research conducted on village financial independence, namely, the village Financial Independence Ratio, it can be said that Tongko village is not yet independent because the village's original income is still very minimal and depends on transfer income. The Efficiency Ratio of the Tongko Village Government in financial reports is classified as Less Efficient where the Realization of Regional Income is more dominant than the realization of regional expenditure (regions that are unable to implement regional autonomy). The Growth Ratio of Original Regional Income of the Tongko Village Government has increased every year. Based on Financial Management, it can be seen that the management of Village Funds in Tongko village is in accordance with Minister of Home Affairs Regulation No. 113 of 2014, namely using the principles of transparency, participation and accountability.

Keywords: Financial Independence, Financial Management